

**SEVENTY-THIRD INTERIM APPLICATION OF CAPSTONE ADVISORY GROUP,
LLC, FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS, FOR ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
(FOR THE PERIOD FROM FEBRUARY 1, 2010 THROUGH FEBRUARY 28, 2010)**

ATTACHMENT B

1. Summary of Fees by Professional
2. Summary of Fees by Task Code
3. Detailed Task Descriptions
4. Summary of Expenses

W.R. Grace & Co.
Capstone Advisory Group, LLC
Summary of Fees by Professional
For the Period 2/1/2010 through 2/28/10

Professional	Position	Billing Rate	Hours	Fees
E. Ordway	Member	\$760	12.90	\$9,804.00
S. Cunningham	Member	\$760	9.80	\$7,448.00
R. Frezza	Member	\$670	32.00	\$21,440.00
J. Dolan	Consultant	\$445	90.10	\$40,094.50
L. Hirschman	Paraprofessional	\$120	2.10	\$252.00
N. Backer	Paraprofessional	\$120	3.00	\$360.00
For the Period 2/1/2010 through 2/28/10			149.90	\$79,398.50

W.R. Grace & Co.
Capstone Advisory Group, LLC
Summary of Fees by Task Code
For the Period 2/1/2010 through 2/28/10

Task Code	Task Description	Hours	Fees
04. Creditor Committee Matters	During the Fee Application period, the Applicant read and analyzed recent docket submissions and counsel reports.	9.50	\$4,952.00
05. Employee Matters/KERP/Other	During the Fee Application period, the Applicant read and analyzed motion related to pension funding and prepared report to the Committee thereon. Additionally, applicant participated in calls with Debtor regarding DC plan.	20.80	\$10,597.00
07. Fee Applications & Invoices	During the Fee Application Period, the Applicant prepared the November and December monthly statements as well as prepared the 24th Quarterly fee application. In addition, the applicant reviewed and responded to fee auditor report.	17.00	\$6,614.00
08. Financial Analysis - Schedules & Statements	During the Fee Application Period, the Applicant analyzed data regarding the December monthly results, SEC filings and 4Q09 results and prepared a report to the committee thereon.	46.70	\$26,690.00
09. Financial Analysis - Business Plan	During the Fee Application Period, the Applicant analyzed the Debtors' 2010 business plan, prepared various analyses and prepared a report to the Committee thereon.	54.40	\$29,675.50
15. Plan & Disclosure Statement	During the Fee Application Period, the Applicant analyzed LC agreement, and held various discussions with Counsel and Debtors' advisors.	1.50	\$870.00
For the Period 2/1/2010 through 2/28/10		149.90	\$79,398.50

W.R. Grace & Co.
Capstone Advisory Group, LLC
Detailed Time Description by Task Code
For the Period 2/1/10 through 2/28/10

Date	Professional	Hours	Detailed Time Description
04. Creditor Committee Matters			
2/1/2010	J. Dolan	1.50	Updated work plan and discussed tasks with team.
2/2/2010	J. Dolan	1.10	Read and analyzed recent docket submissions.
2/4/2010	E. Ordway	0.60	Read and analyzed counsel's memo on DIP financing issues.
2/8/2010	J. Dolan	0.80	Read and analyzed recent docket submissions.
2/12/2010	J. Dolan	0.90	Responded to request from counsel regarding a CDA related to an acquisition motion.
2/15/2010	E. Ordway	0.80	Read counsels' memo regarding LC facility report.
2/16/2010	E. Ordway	0.90	Read Counsel's report on court hearing.
2/16/2010	J. Dolan	0.50	Read and analyzed counsel's memo on plan objections.
2/22/2010	J. Dolan	1.10	Reviewed case status and updated work plan with team.
2/22/2010	J. Dolan	1.30	Read and analyzed recent docket submissions.
Subtotal		9.50	
05. Employee Matters/KERP/Other			
2/2/2010	J. Dolan	0.80	Reviewed prior pension motions and related reports in connection with current pension funding request.
2/2/2010	J. Dolan	1.30	Read and analyzed draft pension funding motion received from Debtors' advisors.
2/3/2010	J. Dolan	1.10	Reviewed pension motion and performed analysis for report to the Committee.
2/4/2010	J. Dolan	3.60	Prepared various analyses and related report to the Committee related to the recent pension funding request.
2/5/2010	J. Dolan	0.80	Prepared report to the Committee related to recent pension funding request.
2/11/2010	E. Ordway	0.70	Analyzed pension data and summarized comments for staff to investigate/include in report.

Date	Professional	Hours	Detailed Time Description
2/11/2010	J. Dolan	0.70	Discussed DC plan issue with team and counsel.
2/15/2010	E. Ordway	1.50	Prepared/edited report on pension plan for Committee.
2/16/2010	J. Dolan	1.90	Prepared pension report including charts and analyses.
2/16/2010	E. Ordway	1.20	Continued to analyze pension data and prepare rebuttal report.
2/22/2010	J. Dolan	3.70	Reviewed final motion and exhibits related to pension funding request and finalized report for internal review.
2/23/2010	J. Dolan	1.50	Prepared for and participated in call with Debtors regarding DC Plan and status update; followed up with counsel after call.
2/23/2010	J. Dolan	0.80	Finalized pension plan report and distributed to the Committee.
2/23/2010	R. Frezza	1.20	Prepared for and participated in call with company and counsel re: withdrawal of DC pension motion and related issues; debrief with counsel.
Subtotal		20.80	

07. Fee Applications & Invoices

2/8/2010	J. Dolan	1.90	Reviewed fee auditor report, researched issue and prepared response report.
2/9/2010	R. Frezza	0.90	Prepared response to fee auditor.
2/9/2010	L. Hirschman	0.30	Prepared November fee application.
2/9/2010	L. Hirschman	0.30	Prepared December fee application.
2/9/2010	J. Dolan	0.30	Prepared fee application.
2/10/2010	L. Hirschman	1.30	Prepared December fee application.
2/10/2010	N. Backer	0.50	Prepared database for 2010 fee statements.
2/11/2010	J. Dolan	0.90	Prepared November fee application.
2/11/2010	E. Ordway	0.80	Prepared/edited response to fee auditor's inquiry.
2/11/2010	J. Dolan	0.80	Prepared December fee application.
2/11/2010	J. Dolan	1.10	Prepared fee auditor response report.
2/11/2010	L. Hirschman	0.20	Prepared December fee application.
2/12/2010	J. Dolan	0.90	Final review and filing of fee auditor response report.

Date	Professional	Hours	Detailed Time Description
2/15/2010	J. Dolan	1.60	Reviewed, finalized and filed November and December fee applications.
2/16/2010	N. Backer	1.00	Prepared 24th Quarterly fee application.
2/17/2010	N. Backer	1.50	Prepared 24th Quarterly fee application.
2/18/2010	J. Dolan	0.80	Corresponded with fee auditor re: submission of report and re-submitted response.
2/18/2010	J. Dolan	1.10	Prepared quarterly fee application.
2/22/2010	E. Ordway	0.50	Read fee auditor's report.
2/26/2010	E. Ordway	0.30	Communications with fee auditor.
Subtotal		17.00	

08. Financial Analysis - Schedules & Statements

2/2/2010	R. Frezza	1.90	Commenced 2009 results analyses for Committee report.
2/2/2010	J. Dolan	2.20	Read and analyzed press release related to 4Q results and identified points for report to the Committee.
2/2/2010	J. Dolan	0.90	Prepared snapshot analysis of sales, GM and EBITDA for the 4Q09 actual results as compared to prior year and plan.
2/3/2010	S. Cunningham	2.30	Reviewed Q4 financial results.
2/3/2010	R. Frezza	1.20	Read and analyzed preliminary 2009 results.
2/4/2010	R. Frezza	1.50	Continued to read and analyze preliminary 2009 results
2/4/2010	J. Dolan	4.10	Prepared analyses of 4Q09 results for report to the Committee including results compared to prior year and plan, cash flow and other items.
2/4/2010	E. Ordway	1.00	Prepared and edited report to the Committee on 2009 operating performance.
2/5/2010	R. Frezza	1.80	Read and analyzed 2009 press release re: results.
2/5/2010	S. Cunningham	2.30	Reviewed Q4 financial data.
2/5/2010	J. Dolan	1.30	Continued 4Q09 analysis including full year 2009 comparison to prior year and Plan for report to the Committee.
2/8/2010	E. Ordway	1.90	Continued preparation of report on 2009 operating results.
2/8/2010	R. Frezza	1.90	Analyzed 2009 results and began report for Committee; coordinated with Company on 2010 plan issuance.

Date	Professional	Hours	Detailed Time Description
2/8/2010	J. Dolan	3.70	Continued 2009 full year analyses including cash flow and actual results for report to the Committee.
2/9/2010	J. Dolan	3.40	Prepared charts and tables for report to the Committee on 4Q09 results.
2/9/2010	J. Dolan	0.80	Prepared snapshot analysis of Sales, GM and EBITDA for report support.
2/9/2010	J. Dolan	1.90	Continued analyzing 4Q09 results to Plan and Prior year including GM%, EBITDA, Sales and Cash growth CAGRs.
2/9/2010	J. Dolan	1.30	Prepared quarter by quarter 2009 analysis to agree to Company numbers for report to the Committee.
2/10/2010	J. Dolan	2.10	Read and analyzed December monthly operating report.
2/10/2010	S. Cunningham	1.30	Reviewed Q4 financials.
2/11/2010	J. Dolan	1.40	Prepared chart and table section of the report to the Committee on 2009 full year results.
2/15/2010	R. Frezza	2.20	Continued analyses of Q4 and FY 2009 results
2/16/2010	J. Dolan	1.30	Continued financial analysis section of 4Q09 results report to the Committee.
2/16/2010	R. Frezza	1.90	Continued analysis of Q4 and FY 2009 results.
2/26/2010	E. Ordway	1.10	Read and analyzed 10K and listed items for staff to investigate.
Subtotal		46.70	
09. Financial Analysis - Business Plan			
2/17/2010	R. Frezza	3.50	Read and began detail analyses on Company's 2010 plan.
2/17/2010	J. Dolan	1.80	Performed preliminary review of business plan report received from Blackstone.
2/17/2010	S. Cunningham	2.30	Reviewed Business Plan information.
2/18/2010	J. Dolan	3.60	Reviewed and analyzed 2010 business plan presentation in anticipation of call with Debtors.
2/19/2010	J. Dolan	2.50	Continued review of business plan and development of questions for Company.
2/19/2010	S. Cunningham	1.60	Reviewed Business Plan information.
2/19/2010	J. Dolan	1.10	Reviewed 2010 projections and compared to historical results.
2/22/2010	E. Ordway	1.60	Read and analyzed 2010 business plan and listed items for staff to investigate.

Date	Professional	Hours	Detailed Time Description
2/22/2010	J. Dolan	2.40	Continued review of 2010 business plan and developed questions for Company in anticipation of call.
2/22/2010	R. Frezza	2.80	Continued detail analyses on Company's 2010 plan; prepared question list for call.
2/23/2010	R. Frezza	1.30	Read and analyze summary business plan presentation; finalized question list to Company.
2/23/2010	J. Dolan	2.20	Prepared initial review of business plan and developed questions for Management related to cash flow, cap ex and other matters.
2/23/2010	J. Dolan	3.20	Prepared initial analysis of business plan and developed questions for Management related to the P&L.
2/24/2010	J. Dolan	1.60	Finalized request list related to 2010 Business Plan and distributed to Blackstone.
2/24/2010	R. Frezza	0.90	Finalized questions to Company in preparation for call.
2/24/2010	J. Dolan	2.50	Prepared analysis of 2009 actual results to include in 2010 plan report as well as related commentary.
2/25/2010	J. Dolan	1.70	Reviewed prior year sensitized plan amounts and compared to actual performance and prepared analysis for 2010 report.
2/25/2010	J. Dolan	1.60	Prepared for and participated in call with Management and Blackstone related to the 2010 Business Plan.
2/25/2010	J. Dolan	2.60	Continued analysis of the 2010 Operating Plan and Capital Budget Presentation prepared by Debtors.
2/25/2010	R. Frezza	4.30	Prepared for and participated in call with Company and counsel re: 2010 Business Plan; began plan analysis and developed follow up questions based on call.
2/25/2010	J. Dolan	3.00	Prepared initial analyses of 2010 projections to be included in the business plan report to the Committee including P&L, cash flow, capex and liquidity.
2/26/2010	J. Dolan	2.50	Prepared initial review of 10k for business plan report to the Committee.
2/26/2010	R. Frezza	3.80	Read and analyzed analyst reports in context of Business Plan data released; read and analyzed 10K.
Subtotal		54.40	
15. Plan & Disclosure Statement			
2/8/2010	J. Dolan	0.60	Prepared for and participated on call with counsel re: LC facility.
2/12/2010	R. Frezza	0.90	Finalization and issuance of memo to Committee re: LOC motion.
Subtotal		1.50	
Total Hours		149.90	

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Capstone Advisory Group, LLC
Expense Detail
For the Period 2/1/2010 through 2/28/2010

Date	Professional	Detail	Amount
Research			
2/10/2010	Capstone Expense	Pacer Research tool	\$75.60
Subtotal - Research			\$75.60
Telecom			
2/11/2010	Capstone Expense	January Telecom - Saddle Brook office	\$154.49
Subtotal - Telecom			\$154.49
For the Period 2/1/2010 through 2/28/2010			\$230.09